

FILED  
U.S. DISTRICT COURT  
DISTRICT OF WYOMING

JUN 15 2007

Stephan Harris, Clerk  
Cheyenne

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF WYOMING

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
vs.	)	Case No. 07-CR-19-B
	)	
JANE JOYCE RICE; WATER GARDEN,	)	
INC.; PERPETUAL LEGACY CORP.;	)	
CARTE BLANCHE TRUST; & NEWPORT	)	
PACIFIC TRUST CO., LTD.,	)	
	)	
Defendants.	)	

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ORDER ADOPTING MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION  
AND DENYING OUTSTANDING MOTIONS

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This matter came before the Court at a hearing on June 4, 2007, on several outstanding motions filed by Plaintiff Jane Joyce Rice. The Court waited for nearly an hour, but the Plaintiff, who is representing herself, did not appear for the hearing. Nicholas Vassallo appeared in person for the Government and Michael G. Pitman appeared by phone for the Government. After considering the motions and the arguments of the parties, the Court finds as follows:

On January 19, 2007, the Government filed this action to reduce to judgment federal tax assessments against Jane Joyce Rice, and to foreclose federal tax liens against Rice's residence,

royalty interest in mineral rights, undivided one-half interest in a 118.32 acre parcel of unimproved ranch land, and a personal motor vehicle.

On March 20, 2007, Plaintiff filed a motion to quash service of process and motion to dismiss. The Magistrate Judge issued a Report and Recommendation denying the motions. Plaintiff filed amended motions to quash service and to dismiss on April 18, 2007, and filed a supplement to the motions on May 14, 2007. She filed a second amended motion to quash on May 29, 2007.

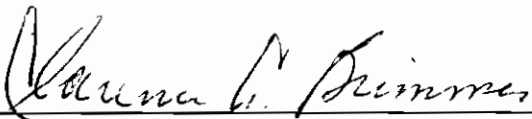
The Court finds that the Magistrate Judge's Report and Recommendation denying Plaintiff's motion to quash and motion to dismiss should be adopted for the reasons set forth by the Magistrate Judge. The Court also finds that each of Plaintiff's successive motions to quash and motions to dismiss should be denied. The Court agrees with the Magistrate Judge and the Government that the Plaintiff was properly served, that venue is proper, and that the United States has ten years to collect the Plaintiff's taxes under 26 U.S.C. § 6502.

NOW, THEREFORE, IT IS HEREBY ORDERED that the Magistrate Judge's Report and Recommendation Denying Jane Joyce Rice's Motion to Quash Service of Process and Dismiss Complaint is adopted and

the Plaintiff's motions are **DENIED**.

IT IS FURTHER ORDERED that each of Plaintiff's remaining outstanding motions are **DENIED**.

Dated this 15<sup>th</sup> day of June, 2007.

  
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Clarence A. Brimmer  
United States District Judge